IRS TAX TIP 2002-60

WHERE TO FILE YOUR RETURN

Once you complete your 2001 federal tax return, you can either file it electronically or mail it to the IRS. If you choose to mail your return, use the enclosed mailing label. If you didn't receive one, be sure to read your tax instruction booklet carefully to find the address of the IRS center for your area.

For this year, the IRS has changed some of its filing locations. This is part of a redistribution of work among the 10 IRS centers that will be completed in 2002. Two centers will then be dedicated to processing business tax returns and the other eight will process individual returns.

When mailing your return (whether with a payment or without), use the envelope and the appropriate label that came with your tax instruction booklet because the label will have the correct address pre-printed on it. If you do not have the pre-addressed labels and envelope or if you moved during the year, check the tax package to find the mailing address of the appropriate IRS center. For individuals, the center where you file depends on where you live and whether you are enclosing a check or money order or not.

Instead of mailing your tax return, you may want to make this the year you file electronically. IRS e-file programs offer quick, easy, and accurate alternatives to filing traditional paper returns. Electronic options include:

- computer filing through a tax professional,
- e-filing from your personal computer, and
- TeleFiling using your touch-tone phone.

This year, more than 45 million taxpayers are expected to participate in IRS e-file programs because they provide a more convenient and faster method of filing returns and getting refunds.

For more information on where to file your tax return, visit the IRS Web site at www.irs.gov .

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